Valuation (Ireland) Bill.

ARRANGEMENT OF CLAUSES.

Sections 15. 29. and 30., and Part of Section 25. of 15 & 16 Vict. c. 63., and the whole of 16 & 17 Vict. c. 7., repealed; Sect. 1.

Commissioner of Valuation shall distinguish all Houses of a public Nature or used for charitable Purposes which shall be exempted from Assessment; 2.

Half of the Rent derived by Owner, &c. to be entered in Valuation Lists; 3.

After Receipt of final and revised Lists by County Treasurer County Rates to be levied according to such Lists; 4.

Revision of the Valuation of Tenements liable to frequent Alteration. Penalty on Collector for not returning List for Revision; 4.

Commissioner of Valuation shall cause a Revision to be made of such Tenements, and transmit a List to the Guardians of the Union and to the Treasurer of the County, &c.; 5.

Grand Jury of respective Counties may present the Cost incurred in making Applotments of Tenements for assessing Rates; 6.

15 & 16 Vict. c. 63. and this Act to be as One Act; 7.

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BILL

FURTHER

To amend an Act relating to the Valuation of rateable Property in Ireland.

[Note.—The Words printed in *Italics* are proposed to be inserted in Committee.]

Preamble. 15 & 16 Vict. c. 63. 16 & 17 Vict. c. 7.

WHEREAS an Act was passed in the Session holden in the Fifteenth and Sixteenth Years of Her Majesty (Chapter Sixty-three), "to amend the Laws relating to the Valuation of Rateable Property in Ireland," and such Act was amended by an Act of the last Session of Parliament, Chapter Seven: And whereas it is expedient further to amend the said Act of the Fifteenth and Sixteenth Years of Her Majesty: Be it therefore enacted by the Queen's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, as follows:

16 & 17 Vict. c. 7., and Sections 15. 29. and 30. and Part of Section 25. of 15 & 16 Vict. c. 63., repealed.

I. The said Act of the last Session of Parliament, and Sections Fifteen, Twenty-nine, and Thirty of the firstly herein-before mentioned Act, and so much of Section Twenty-five of the same Act as enacts that on the Receipt by the Treasurer of any County of such final Lists as therein mentioned of any Barony or of the whole Number of Baronies in such County such Treasurer shall strike out from the Columns in such final Lists relating to Buildings the Valuations of each and every House in each Tenement and

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Townland the net annual Value of which House as therein stated shall not exceed Five Pounds, and shall deduct the Sum of such Valuations of Houses valued under Five Pounds and so struck out from the total Amount of the Valuation of such respective Tenement and Townland, and that the Valuation of each Tenement and Townland after such Deduction shall be deemed to be the Value thereof for the Purposes of County Assessments, shall be repealed.

Commissioner of Valuation shall distinguish all Houses of a public Nature or used for charitable Purposes which shall be exempted from Assessment.

II. In making out the Lists or Tables of Valuation mentioned in the said firstly herein-before mentioned Act, the Commissioner of Valuation shall distinguish all Hereditaments and Tenements, or Portions of the same, of a public Nature, or used for charitable Purposes, or for the Purposes of Science, Literature, and the Fine Arts, as specified in an Act of the Sixth and Seventh Years of Her Majesty, Chapter Thirty-six, and the Valuation of the same shall be deducted from the gross Amount of the Valuation of the Hereditaments and Tenements comprised in each such List or Table; and all such Hereditaments or Tenements, or Portions of the same, so distinguished and deducted, shall, so long as they shall continue to be of a public Nature or used for the Purposes aforesaid, be deemed exempt from all Assessment for the Relief of the destitute Poor in Ireland and for Grand Jury and County Rates: Provided always, that *Half* the annual Rent derived by the Owner or other Person interested in any Tenements or Hereditaments so distinguished shall be included in such List or Tables, so far as the same can or may be ascertained by the said Commissioner of Valuation.

Half of the Rent derived by Owner, &c. to be entered in Valuation Lists.

After Receipt of final and reserved Lists by County Treasurer County Rates to be levied according to such Lists.

15 & 16 Vict. c. 63. ss. 26. & 33.

III. From and after the *Commencement of the Assizes* next ensuing the Day on which any final Lists or revised Lists of Valuation mentioned in Sections Twenty-six and Thirty-three of the firstly herein-before mentioned Act shall be received by the Treasurer of any County, all County or Grand Jury Rates and Assessments to be made, presented, or ordered in or for such County or any Townland therein shall be levied within the respective Townlands or Townland, and on the Tenements and Hereditaments therein, according to such final or revised Valuations, in manner directed by Sections Twenty-six and Thirty-three of the firstly herein-before mentioned Act, after the Summer Assizes next ensuing the Day of such Receipt of such final and revised Lists respectively, and such Sections shall be construed as if the Word "Summer" in each of such Sections were omitted; but, save as regards such Omission, nothing in this Enactment shall be deemed to repeal, vary, or alter such Sections or either of them.

Revision of the Valuation of Tene-

IV. And for the Purpose of providing for the necessary Revision of the Valuation of the rateable Tenements and Hereditaments the

Limits

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Limits whereof shall become altered, and also of rateable Tenements or Hereditaments the annual Value of which is liable to frequent Alteration, such as Fisheries, Railways, Canals, Tolls of Roads, Bridges, Mines, Gas and Waterworks, and Buildings, be it enacted, That on or before the *Tenth Day of May* and *Tenth Day of November* in each Year every Collector of Poor Rates within each Poor Law Union within which the Valuation of the rateable Hereditaments and Tenements has been or shall have been completed and shall be in operation shall make out and deliver to the Clerk of such Union, to be by him laid before the Board of Guardians of such Union, a List of all the Tenements or Hereditaments situate within every Townland in the said Union and within his District the Valuation of which Tenements shall require Revision for any of the Reasons aforesaid, or in respect of any Property the annual Value of which is liable to frequent Alteration as aforesaid; and if any such Collector shall fail or neglect to make out such List according to the best of his Ability, and deliver the same to the Clerk of the Union as aforesaid, within the Period aforesaid, he shall for every such Neglect or Default be liable to a Penalty not exceeding *Five Pounds;* and any Ratepayer within any Poor Law Union may within the same Period make out and deliver to the Clerk of the Union, to be by him laid before the Board of Guardians thereof, a List of any Tenements the Valuation of which shall in his Opinion require Revision; and the Clerk of each Poor Law Union shall for *Ten* Days after receiving any such List leave a Copy thereof open for public Inspection at the Workhouse of such Union, and permit Extracts to be made therefrom, and shall on or before the *Twenty-second Day of May* and *Twenty-second Day of November* in each Year make out a full and complete List of all Tenements and Property mentioned in such Lists delivered to him as aforesaid on or before the *Tenth Day* of the same Month, and transmit the List so made out by him to the Commissioner of Valuation, with the Opinion of the said Board of Guardians whether such Revision is necessary on account of such Changes or Alterations.

ments liable to frequent Alteration.

Penalty on Collector for not returning List for Revision.

V. On or before the *First Day of the Assizes* to be held for any County next after the Receipt of such Lists for the several Poor Law Unions in such County, the Commissioner of Valuation shall cause a Revision to be made of the Valuation of the Tenements in the several Townlands and Parishes within such County, or any Barony or Poor Law Union therein, where such Revision shall have been recommended by the Board of Guardians as aforesaid, and appoint fit and proper Persons to revise the Valuation of the Tenements so requiring Revision, and the Person making such Revision shall have regard to the total Valuation of the Lands, independently of Buildings, within each respective Townland or other Denomination, as finally decided

Commissioner of Valuation shall cause a Revision to be made of such Tenements, and transmit a List to the Guardians of the Union and to the Treasurer of the County, &c.

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on by the Commissioner of Valuation, or by the Court at any General or Quarter Sessions of the Peace, under the Provisions of the firstly herein-before mentioned Act, and shall not increase or lessen such total Valuation, and as soon as the said Revision shall have been completed the Commissioner of Valuation shall make out and prepare a revised List or Lists of the Valuation of the rateable Hereditaments and Tenements within such County or any Barony thereof, or within such Poor Law Union, or a List of the Tenements so revised as aforesaid, and shall sign the same, and transmit a sufficient Number of printed or written Copies of such List or Lists, so signed by him, in the Form set forth in the Schedule to the firstly herein-before mentioned Act annexed, to the Guardians of each Union, and to the Town Council of any Borough within which any Tenements contained in any such List are situate, and likewise to the Treasurer of the County; and the Clerk of such Union shall forthwith make every such List public by all and every the same Ways and Means as are directed by Section Twenty-eight of such Act concerning the Lists in such Section mentioned.

Grand Jury of respective Counties may present the Cost incurred in making out Applotments of Tenements for assessing Rates.

VI. It shall be lawful for the Grand Jury of any County the Tenement Valuation whereof has been or shall hereafter be completed, from Time to Time, without previous Application to Presentment Sessions, to present to be raised off each such County all such reasonable and necessary Sum or Sums to be paid for applotting or assessing the County or Baronial Rates payable out of any Tenements or Hereditaments within such County upon such Tenements and Hereditaments according to the Valuation thereof contained in such Lists of Valuation, and for making out all such Assessment, Collecting, Receipt, or other Books and Documents which may be required for the applotting and Collection of same upon such Valuation.

15 & 16 Vict. c. 63. and this Act to be as One Act.

VII. The firstly herein-before mentioned Act and this Act shall be construed together as One Act.

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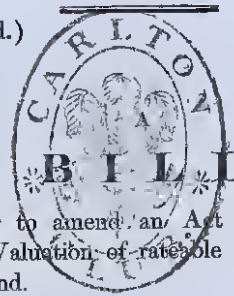
Valuation.

(Ireland.)



BILL

Further to amend an Act relating to the Valuation of rateable Property in Ireland.

(*Prepared and brought in by Sir John Young and Mr. Solicitor General for Ireland.*)

Ordered, by The House of Commons, *to be Printed*, 23 *February* 1854.

Under 1 *oz.*

[Bill 25.]

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